

Analisis implementasi kebijakan insentif pajak bumi dan bangunan pedesaan dan perkotaan sebagai dampak pandemi COVID-19 di Kota Bogor = Analysis of the implementation of rural and urban land and building tax incentive policies as the impact of the COVID-19 pandemic in Bogor City

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Abstrak

Kebijakan insentif Pajak Bumi dan Bangunan Pedesaan dan Perkotaan (PBB-P2) sebagai dampak pandemi COVID-19 di Kota Bogor, berupa pengurangan tarif PBB-P2 pada SPPT PBB-P2 tahun 2020, yang memiliki tujuan untuk membantu wajib pajak PBB-P2 Kota Bogor, dalam melakukan kewajiban perpajakannya serta untuk mengisi kas daerah Kota Bogor, pada masa pandemi COVID-19. Penelitian ini dimaksud untuk menganalisis implementasi kebijakan insentif PBB-P2 Kota dengan meninjau dari teori implementasi kebijakan dari George Edward III, serta dampak dari implementasi kebijakan insentif PBB-P2 di Kota Bogor bagi wajib pajak PBB-P2 Kota Bogor dan Pemerintah Kota Bogor. Penelitian ini menggunakan paradigma post – positivist dengan pendekatan metode kualitatif dengan wawancara mendalam. Dari penelitian ini implementasi kebijakan insentif PBB-P2 belum sepenuhnya berhasil karena pada dimensi komunikasi pada sub dimensi transmisi komunikasi oleh Bapenda Kota Bogor, informasi terkait kebijakan insentif PBB-P2 Kota Bogor tidak sampai pada masyarakat. Pada dimensi staffing the beaurcracy belum terpenuhi karena Bapenda Kota Bogor, melakukan 4 fragmentasi dalam implementasi kebijakan. Dampak implementasi kebijakan insentif PBB-P2 Kota Bogor bagi wajib pajak PBB-P2 Kota Bogor, berdampak baik dari kedua sisi yakni ekonomi maupun non ekonomi. Pada pemerintah Kota Bogor, berdampak pada pengisian kas daerah Kota Bogor, yang digunakan untuk kebutuhan menjalankan pemerintahan di Kota Bogor, namun juga berdampak pada potential loss penerimaan PBB-P2 Kota Bogor.The incentive policy for Rural and Urban Land and Building Tax (PBB-P2) as the impact of the COVID-19 pandemic in Bogor City, in the form of reducing the PBB-P2 rate at SPPT PBB-P2 in 2020, which has the aim of helping Bogor City PBB-P2 taxpayers , in carrying out its tax obligations and to fill the regional treasury of the City of Bogor, during the COVID-19 pandemic. This research is intended to analyze the implementation of the PBB-P2 City incentive policy by reviewing the theory of policy implementation from George Edward III, as well as the impact of the implementation of PBB-P2 incentive policy in Bogor City for the Bogor City PBB-P2 taxpayer and the Bogor City Government. This study uses aparadigm post-positivist with a qualitative method approach with in-depth interviews. From this research, the implementation of PBB-P2 incentive policy has not been fully successful because in the communication dimension in the sub-dimension of communication transmission by the Bogor City Bapenda, information related to the PBB-P2 incentive policy in Bogor City did not reach the community. In the dimension of staffing the assuranceBapenda has not been fulfilled because the City of Bogorhas carried out 4 fragmentation in policy implementation. The impact of the implementation of the PBB-P2 incentive policy for Bogor City for the taxpayers of PBB-P2 in Bogor City has an impact on both economic and non-economic aspects. For the Bogor City government, it has an impact on filling the local treasury of Bogor City, which is used for the need to run the government in the City of Bogor, but also has an impact on the

potential loss of PBB-P2 revenue for Bogor City.